Q. **Reference: Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines**

Please provide a table showing the labour costs charged by Hydro's regulated operations to each of its affiliated companies and the labour costs charged by each of its affiliated companies to Hydro's regulated operations for the years 2019 to the 2027 test year as well as the 2019 test year. Please show each entity separately.

A. Labour cost charged by Newfoundland and Labrador Hydro ("Hydro") Regulated to Non-Regulated is presented in Table 1.

**Table 1: Labour Costs – Regulated Charged to Non-Regulated ($000)[1,2]**

| Year | Exploits/Menihek/ Non-Regulated Hydro | Churchill Falls | Energy Marketing | Lower Churchill | Oil & Gas / Bull Arm Fabrication | Total |
|---|---|---|---|---|---|---|
| 2019 Actuals | (3,574) | (419) | (9) | (1,285) | (25) | **(5,312)** |
| 2020 Actuals | (2,781) | (556) | (9) | (1,178) | (12) | **(4,536)** |
| 2021 Actuals | (2,874) | (573) | (14) | (1,216) | (1) | **(4,677)** |
| 2022 Actuals | (3,480) | (376) | (41) | (242) | (0) | **(4,140)** |
| 2023 Actuals | (3,071) | (342) | (74) | (502) | (5) | **(3,993)** |
| 2024 Actuals | (3,786) | (594) | (99) | (635) | (0) | **(5,114)** |
| 2025 Actuals | (4,801) | (639) | (167) | (708) | (4) | **(6,318)** |
| 2026 Forecast | (2,929) | (504) | (138) | (531) | - | **(4,102)** |
| 2027 Test Year | (2,660) | (519) | (143) | (547) | - | **(3,868)** |

[1] Labour charged out of Regulated Hydro to other non-regulated entities for operating and capital.
[2] Includes regular time and overtime charges.

1 Labour cost charged by Hydro Non-Regulated to Regulated is presented in Table 2.

**Table 2: Labour Costs – Regulated Charged from Non-Regulated ($000)[3,4]**

| Year | Exploits/Menihek/ Non-Regulated Hydro | Churchill Falls | Energy Marketing | Total |
|---|---|---|---|---|
| 2019 Actuals | 342 | 908 | - | **1,250** |
| 2020 Actuals | 521 | 680 | - | **1,201** |
| 2021 Actuals | 872 | 492 | - | **1,364** |
| 2022 Actuals | 1,915 | 501 | - | **2,416** |
| 2023 Actuals | 2,887 | 435 | - | **3,321** |
| 2024 Actuals | 4,004 | 472 | 76 | **4,552** |
| 2025 Actuals | 4,120 | 443 | - | **4,563** |
| 2026 Forecast | 2,640 | 646 | - | **3,286** |
| 2027 Test Year | 2,714 | 665 | - | **3,379** |

[3] Labour charged to Regulated Hydro from non-regulated entities for operating only.
[4] Includes regular time and overtime charges.